

TABLE 7.15B

## State Motor Fuel Tax Rates (As of January 1, 2019)

State or other jurisdiction	Gasoline			Diesel fuel			Gasohol		
	Excise	Fee/Tax	Total	Excise	Fee/Tax	Total	Excise	Fee/Tax	Total
Federal (b)	18.3	0.1	18.4	24.3	0.1	24.4	13.0	0.1	13.1
Alabama (a)	18.0		18.0	19.0		19.0	18.0		18.0
Alaska	8.0	0.95	8.95	8.0	0.95	8.95	8.0	0.95	8.95
Arizona (b)(i)	18.0	1.0	19.0	26.0	1.0	27.0	18.0	1.0	19.0
Arkansas	21.5	0.3	21.8	22.5	0.3	22.8	21.5	0.3	21.8
California (h)	41.7	6.0	47.7	36.0	31.0	67.0	41.7	6.0	47.7
Colorado	22.0		22.0	20.5		20.5	22.0		22.0
Connecticut	25.0		25.0	43.9		43.9	25.0		25.0
Delaware	23.0		23.0	22.0		22.0	23.0		23.0
Florida (i)(c)	18.1	13.925	31.425	19.1	13.8	32.3	18.1	13.925	31.425
Georgia (f)	27.5		27.5	30.8		30.8	27.5		27.5
Hawaii (a)	16.0		16.0	16.0		16.0	16.0		16.0
Idaho	32.0	1	33.0	32.0	1	33.0	32.0	1	33.0
Illinois (a)(b)(d)	19.0	1.1	20.1	21.5	1.1	22.6	19.0	1.1	20.1
Indiana (f)	29.0		29.0	48.0		48.0	29.0		29.0
Iowa	30.5		30.5	32.5		32.5	29.0		29.0
Kansas	24.0	1.03	25.03	26.0	1.03	27.03	24.0	1.03	25.03
Kentucky (d)(e)	24.6	1.4	26.0	21.6	1.4	23.0	24.6	1.4	26.0
Louisiana	20.0	0.125	20.125	20.0	0.125	20.125	20.0	0.125	20.125
Maine	30.0		30.0	31.2		31.2	30.0		30.0
Maryland (f)	35.3		35.3	36.05		36.05	35.3		35.3
Massachusetts	24.0		24.0	24.0		24.0	24.0		24.0
Michigan	26.3		26.3	26.3		26.3	26.3		26.3
Minnesota	28.5	0.1	28.6	28.5	0.1	28.6	28.5	0.1	28.6
Mississippi	18.0	0.4	18.4	18.0	0.4	18.4	18.0	0.4	18.4
Missouri	17.0	0.42	17.4	17.0	0.42	17.4	17.0	0.3	17.3
Montana	31.5		31.5	29.25		29.25	31.5		31.5
Nebraska (f)	29.6	0.9	30.5	29.6	0.3	29.9	29.6	0.9	30.5
Nevada (a)	23.0	0.805	23.805	27.0	0.75	27.75	23.0	0.805	23.805
New Hampshire	22.2	1.625	23.825	22.2	1.625	23.825	22.2	1.625	23.825
New Jersey	10.5	30.9	41.4	13.5	35.0	48.5	10.5	30.9	41.40
New Mexico	17.0	1.875	18.875	21.0	1.875	22.875	17.0	1.875	18.875
New York	8.05	17.7	25.75	8.0	15.95	23.95	8.05	17.7	25.8
North Carolina (f)	36.2	0.25	36.45	36.2	0.25	36.45	36.2	0.25	36.45
North Dakota	23.0		23.0	23.0		23.0	23.0		23.0
Ohio	28.0		28.0	28.0		28.0	28.0		28.0
Oklahoma	19.0	1.0	20.0	19.0	1.0	20.0	19.0	1.0	20.0
Oregon (a)	34.0		34.0	34.0		34.0	34.0		34.0
Pennsylvania (f)	57.6		57.6	74.1		74.1	57.6		57.6
Rhode Island (b)(j)	33.0	1	34.0	33.0	1	34.0	33.0	1	34.0
South Carolina (b)(j)	20.0	0.75	20.75	20.0	0.75	20.75	20.0	0.75	20.75
South Dakota (a)	28.0	2	30.0	28.0	2	30.0	26.6	2	28.6
Tennessee (a)(j)	25.0	1.4	26.4	24.0	1.4	25.4	25.0	1.4	26.4
Texas	20.0		20.0	20.0		20.0	20.0		20.0
Utah (e)	30.0		30.0	30.0		30.0	30.0		30.0
Vermont (f)	12.1	19.09	31.19	28.0	4.0	32.0	12.1	19.09	31.19
Virginia (a)(g)	16.2		16.2	20.2		20.2	16.2		16.2
Washington	49.4		49.4	49.4		49.4	49.4		49.4
West Virginia	20.5	15.2	35.7	20.5	15.2	35.7	20.5	15.2	35.7
Wisconsin	30.9	2.0	32.9	30.9	2.0	32.9	30.9	2.0	32.9
Wyoming	23.0	1	24.0	23.0	1	24.0	23.0	1	24.0
Dist. of Columbia	23.5		23.5	23.5		23.5	23.5		23.5

See footnotes at end of table

## TAXES

TABLE 7.15B

### State Motor Fuel Tax Rates (As of January 1, 2019) (continued)

Source: Compiled by The Federation of Tax Administrators from various sources, January 2018.

Note: The tax rates listed are fuel excise taxes collected by distributors/suppliers/retailers in each state. Additional taxes may apply to motor carriers. Carrier taxes are coordinated by the International Fuel Tax Association.

Key:

- (a) Tax rates do not include local option taxes. In AL, 1–3 cents; HI, 8.8 to 18.0 cents; IL, 5 cents in Chicago and 6 cents in Cook county (gasoline only); NV, 4.0 to 9.0 cents; OR, 1 to 5 cents; SD and TN, one cent; and VA, 2.1%.
- (b) LUST tax.
- (c) Local taxes for gasoline and gasohol vary from 0 cents to 6.0 cents. Includes Inspection Fee, SCETS, and Statewide Local Tax.
- (d) Carriers pay an additional surcharge equal to IL—13.4 cents, KY—2% (g) 4.7% (d).
- (e) Tax rate is based on the average wholesale price and is adjusted annually. The actual rates are: KY, 9%; and UT, 16.5%.
- (f) Portion of the rate is adjustable based on maintenance costs, sales volume, cost of fuel to state government, or inflation.
- (g) Large trucks pay an additional (d) 3.5 cents (g) 12.6 cents. Actual rates (g) 5.1%, (d) 6%.
- (h) California Gasoline subject to 2.25% sales tax. Diesel subject to a 9.25% sales tax.
- (i) Diesel rate specified is the fuel use tax rate on large trucks. Small vehicles are subject to 18 cent tax rate.
- (j) On July 1, 2019, RI fuel excise tax will increase to 34 cents, SC tax will increase to 22 cents, and the TN tax rates will increase to 26 cents (g) and 27 cents (d).

- (k) Alaska—Refining surcharge
- Arkansas—Environmental fee
- California—Includes prepaid sales tax
- Connecticut—Plus a 8.1% Petroleum tax (gas)
- Delaware—Plus 0.9% GRT
- Florida—Sales tax added to excise
- Georgia—Local sales tax additional
- Hawaii—Sales tax additional
- Idaho—Clean water fee
- Illinois—Sales tax add & env.
- Indiana—Sales tax additional
- Kansas—Environmental & inspection fees
- Kentucky—Environmental fee
- Louisiana—Inspection fee
- Minnesota—Inspection fee
- Mississippi—Environmental fee
- Missouri—Inspection & Load fees
- Nebraska—Petroleum fee
- Nevada—Inspection & cleanup fee
- New Hampshire—Oil discharge cleanup fee
- New Jersey—Petroleum fee
- New Mexico—Petroleum loading fee
- New York—Petroleum Tax, Sales tax additional
- North Carolina—Inspection tax
- Oklahoma—Environmental fee
- Pennsylvania—Oil franchise tax only
- South Carolina—Inspection fee
- South Dakota—Inspection fee (gasohol E10)
- Tennessee—Petroleum Tax & Envir. Fee
- Vermont—Cleanup Fee & Trans. Fee
- West Virginia—Sales tax added to excise
- Wisconsin—Petroleum inspection fee
- Wyoming—License tax